

TOWN OF APACHE

June 30, 2013

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**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Apache
Apache, Oklahoma

Trustees of the Apache Public Works Authority
Apache, Oklahoma

Trustees of the Apache Economic Development Authority
Apache, Oklahoma

Oklahoma Office of State Auditor and Inspector
Oklahoma City, Oklahoma

Caddo County Clerk
Anadarko, Oklahoma

We have compiled the accompanying Summary of Changes in Fund Balances-Modified Cash Basis of the Town of Apache and Public Trusts, Apache, Oklahoma as of June 30, 2013 and the related Budgetary Comparison Schedule of General Fund-Modified Cash Basis, Budgetary Comparison Schedule of Cemetery Lot Sales Fund-Modified Cash Basis, Budgetary Comparison Schedule of Cemetery Perpetual Care Fund-Modified Cash Basis, Budgetary Comparison Schedule of Ambulance Special Fund-Modified Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Apache Public Works Authority and Apache Economic Development Authority-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the fiscal year ended June 30, 2013. The financial statements have been prepared in a format and basis of accounting as prescribed by Oklahoma statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis and budget laws of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis and the requirements of Oklahoma statutes and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions

about the Town's assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, we have performed the procedures enumerated below which were agreed to by the specified users of the report, as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Town, Public Works Authority and Economic Development Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2013. Management of the Town of Apache is responsible for the Town's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures and Findings

As to the **Town of Apache** as of and for the fiscal year ended June 30, 2013:

- 1 Procedures Performed:** From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

- 2 Procedures Performed:** From the Town's trial balances, we prepared a budget and actual financial schedule for the General Fund and any other significant funds (any fund whose revenues, expenditures or ending fund balance exceeds 10% of the Towns total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

Condition: Expenditures exceeded total appropriations in one fund. In all other funds appropriations were exceeded at the legal level of control for the year ended June 30, 2013.

- ✚ In the General Fund, the transfers budget was overspent by \$850. The total budget was not overspent.
- ✚ In the Street & Alley Fund, the transfers budget was overspent by \$12,000. The total budget was not overspent.
- ✚ In the Police Department Fund, the transfers budget was overspent by \$836. The total budget was not overspent.
- ✚ In the Cemetery Maintenance Fund, the capital outlay budget was overspent by \$15,396. The total budget was not overspent.
- ✚ In the Fire Department Fund, the maintenance and operations budget was overspent by \$1,298. The total budget was overspent by \$358.

Cause: The Town was coding transfers on its financial statements under maintenance and operations, instead of its own separate category, therefore it didn't realize it was not properly budgeted. It also failed to notice these funds and their individual budget categories were overspent.

Criteria: The Town is not allowed to spend more than its appropriations. However, transfers between budgeted categories can be approved by the Town board. Amendments to their appropriations should be filed when the Town knows it will be close or exceed its current budget amounts.

Recommendation: The Town should closely monitor each budget on a monthly basis and not approve any expenditure exceeding appropriation until additional amendments have been made and approved. The categories of each budgeted fund should be tracked in order to determine the remaining budget balance. Council can approve transfers between budgeted categories for each fund. Budget supplements must also be approved by the County Excise Board.

Management's Corrective Action Plan: The Town Clerk will watch the budgets more closely.

- 3 **Procedures Performed:** We agreed the Town's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: No exceptions were found as a result of applying the procedure.

- 4 **Procedures Performed:** We compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: No exceptions were found as a result of applying the procedure.

- 5 **Procedures Performed:** We compared use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Condition: The Town still has a shortage on the required 12.5% transfer to Cemetery Care Fund of Lot Sales and Interments from prior years of \$1,745.

Cause: The Town failed to transfer the required 12.5% of total lot sales and interments to the Cemetery Care Fund in prior years.

Criteria: The Town is required to deposit 12.5% of all lot sales and interments into a Cemetery Care Fund, to be used only for capital improvements for the cemetery and the purchase of land.

Recommendation: The Town must correct the shortage by transferring \$1,745 from General Fund to Cemetery Care Fund. The Town must also ensure that it reviews the total sales each year and make the required transfer.

Management's Corrective Action Plan: The Town Clerk will make the transfer to correct this error.

Condition: The Town's required transfer to the Ambulance Fund of restricted Sales Tax was short \$1,441.

Cause: The Town's calculation of the required restricted revenue was incorrect.

Criteria: The Town has a Sales Tax restriction of 2/7 of total Sales Tax received, designated for emergency services. This revenue is required to be transferred into the Ambulance Special Fund and payable to the Apache Ambulance Services for ongoing ambulance expenses.

Recommendation: The Town must correct the shortage by transferring \$1,175 from General Fund to Ambulance Special Fund. The Town should also review the total Sales Tax at year end and the total transfers to ensure the correct amount has been transferred to Ambulance Special Fund.

Management's Corrective Action Plan: The Town Clerk will make the transfer to correct this error.

- 6 **Procedures Performed:** We compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: The Town has no required reserves, this procedure was not performed.

- 7 **Procedures Performed:** We compared the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: The Town has no required reserves, this procedure was not performed.

- 8 **Procedures Performed:** Other issues noted while reviewing Town records for the Agreed Upon Procedures Report.

Condition: The Town's Library Board is currently responsible for all purchasing for the Library and does not appear to be following regulations set forth by the State with regards to purchasing of goods and services. All expenditures require a purchase order, approved by a purchasing officer and the Town's encumbrance clerk before any item can be ordered and purchased. No purchase orders were created for Library expenses and no approval was given prior to purchases being made.

Cause: The Town's Library has its own Board, which governs its actions. The board is authorized, by ordinance, to administer the expenses for the Library. However, they do not appear to be following the purchasing procedures of the state.

Criteria: State Statute 62-310.1-9 on purchasing requires that a purchase order be created for all expenses, approved by both the purchasing office and the encumbrance clerk for the municipality, prior to ordering the goods or services needed. An itemized invoice, initialed by the receiving employee as being correct, should be attached to the purchase order after goods have been received and the Town is ready to pay the expenditure.

Recommendation: We recommend the Town review the State Statutes on purchasing and ensure that all departments within the Town are following the requirements set by the State.

Management's Corrective Action Plan: The Town has asked the Library Board to return all files and bring the checkbook, statements and grant materials to the Town Clerk to manage.

Condition: The Town's Library Board does not appear to be following regulations set forth by the State with regards to budgeting. The Library board is responsible for recommending its beginning budget to the Town and notifying the Town if a supplement must be filed. No mention was found in the Town Council minutes of the Library Board requesting an increase in their budget during the year.

Cause: It is unclear whether the Library Board is aware of this requirement or has the knowledge and experience to maintain the budget and notify the Town when a supplement needs to be filed.

Criteria: The Town is not allowed to spend more than its appropriations. Amendments to their appropriations should be approved when the Town knows it will be close or over its current budget amounts. The board may approve transfers between categories in each fund and supplements may be filed with the county for new revenue which will cause expenditures to exceed current appropriations.

Recommendation: The Town is responsible for filing all budgets and ensuring that no fund is overspent at year end. Because the Library Board has been given the responsibility of maintaining their own budget, after it has been approved by the Town Board, they should be keeping track of all expenditures and requesting the Town Clerk file supplemental appropriations when they are close to overspending their original appropriations.

Management's Corrective Action Plan: The Town has asked the Library Board to return all files and bring the checkbook, statements and grant materials to the Town Clerk to manage and will now be able to start monitoring the Library budget along with the other Town Funds.

As to the **Apache Public Works Authority and Economic Development Authority**, as of and for the fiscal year ended June 30, 2013:

- 1 **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenditures/expenses and changes in fund balances/net assets for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

- 2 **Procedures Performed:** We agreed the Authority's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: No exceptions were found as a result of applying the procedure.

- 3 **Procedures Performed:** We compared the Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: No exceptions were found as a result of applying the procedure.

- 4 **Procedures Performed:** We compared the Authority's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Condition: The Town's does not have sufficient funds to cover all active and inactive depositors listed in their system. The Town is currently short \$683, based on their year-end depositor totals.

Cause: The Town had a change in personnel and the new employee was not properly closing out accounts refunded to depositors.

Criteria: The Town must have sufficient funds to cover all active and inactive depositors listed as having a deposit with the Town.

Recommendation: The Town must correct the shortage by transferring sufficient funds from the Public Works Authority operation Fund to the Meter Deposit Fund. The Town should also review its depositor list periodically and ensure there is sufficient cash to cover all depositors.

Management's Corrective Action Plan: The Town will go back through each account and make sure the closed accounts are properly cleared.

- 5 **Procedures Performed:** We compared the accounting for the Authority's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

- 6 **Procedures Performed:** We compared the Authority's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: The Authorities have no required reserves, this procedure was not performed.

As to the **Town of Apache and Public Trusts Grant Programs**, as of and for the fiscal year ended June 30, 2013:

- 1 **Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

Condition: The Library received two grants during the year, one from the Department of Libraries and one from a private company. No documentation was provided during the course of our fieldwork to ensure the grants were expended according to their requirements. We received no grant agreements, no documentation of the receipt of the grant funds and no purchase orders or invoices showing the expenditures for each grant.

Cause: The Library did not provide documentation to the Town or our office of its activities.

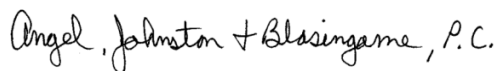
Criteria: The Town is responsible for verifying that all grants received have been expended in accordance with the grantors requirements. Documentation of the grant agreement, receipt of funds and expenditure of funds should be kept by the Town. All expenditures should follow the purchasing requirements set by the State.

Recommendation: The Town is required to maintain information on all grants received in the municipalities name and should be monitoring all grants received by its departments. It should obtain copies of all grant agreements and any additional paperwork necessary so that it can verify each department is complying with the specific requirements of each grant.

Management's Corrective Action Plan: The Town will make sure to get all the proper documentation in the future.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.



Angel, Johnston and Blasingame, P.C.
November 22, 2013

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

SUMMARY OF CHANGES IN FUND BALANCES-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balance</u>
<u>TOWN</u>				
General Fund	\$ 95,932	\$ 529,809	\$ 547,878	\$ 77,863
Street & Alley Fund	11,679	26,267	21,576	16,370
Fire Department Fund	8,414	17,266	25,087	593
Cemetery Maintenance Fund	13,443	10,191	15,462	8,172
Cemetery Lot Sales Fund	23,901	901	-	24,802
Cemetery Perpetual Care Fund	56,019	58,356	-	114,375
Ambulance Special Fund	6,600	200,438	206,375	663
Apache Public Library	3,006	8,694	8,312	3,388
Police Department	836	-	836	-
Grant Special Fund	605	-	-	605
Town Subtotal	<u>220,434</u>	<u>851,921</u>	<u>825,526</u>	<u>246,830</u>
<u>PUBLIC WORKS AUTHORITY</u>				
APWA Operations Fund	417,596	512,999	484,869	445,726
Solid Waste Management Fund	2,067	158,135	158,135	2,067
APWA Subtotal	<u>419,664</u>	<u>671,134</u>	<u>643,003</u>	<u>447,794</u>
<u>ECONOMIC DEVELOPMENT AUTHORITY</u>				
AEDA Fund	684	-	-	684
AEDA Subtotal	<u>684</u>	<u>-</u>	<u>-</u>	<u>684</u>
Overall Totals	<u>\$ 640,782</u>	<u>\$ 1,523,055</u>	<u>\$ 1,468,529</u>	<u>\$ 695,308</u>

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
GENERAL FUND
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance	\$ 95,932	\$ 95,932	\$ 95,932	\$ -
Charges for Services:				
Permit fees	410	535	575	40
Grave openings	6,795	250	-	(250)
Total Charges for Services	7,205	785	575	(210)
Intergovernmental-Local:				
Franchise tax	33,392	31,596	33,745	2,149
Police Fines	41,086	34,000	29,488	(4,512)
PILOT	5,075	2,374	2,374	-
Total Intergovernmental-Local	79,553	67,969	65,607	(2,363)
Intergovernmental-State:				
Sales tax	197,332	304,890	237,738	(67,153)
Use tax	23,239	16,984	17,854	870
Alcohol beverage tax	11,144	11,605	12,746	1,141
Tobacco tax	4,187	3,945	4,288	343
Grants	-	-	-	-
Total Intergovernmental-State	235,902	337,424	272,625	(64,800)
Intergovernmental - Federal:				
FEMA	-	-	-	-
Miscellaneous Revenue:				
Interest	62	26	34	7
Rental	6,264	6,310	6,610	300
Sale of Property	-	-	-	-
Royalty	545	125	125	-
Insurance reimbursement	-	6,919	6,919	-
Agency commissions	2,536	2,434	2,641	207
Ambulance	13,230	13,200	14,400	1,200
Miscellaneous	-	1,839	2,439	600
Total Miscellaneous Revenue	22,637	30,853	33,167	2,315
Non-Revenue Receipts:				
Transfers from other funds	139,704	147,836	157,836	10,000
Amounts available for appropriation	580,932	680,799	625,741	(55,058)
Charges to Appropriations:				
Personal Services	370,000	470,000	360,982	109,018
Maintenance & Operations	140,932	130,799	125,899	4,899
Capital Outlay	70,000	80,000	60,147	19,853
Debt Service	-	-	-	-
Total Other	580,932	680,799	547,028	133,770
Other Financing Uses:				
Transfers to other funds	-	-	850	(850)
Total Charges to Appropriations	580,932	680,799	547,878	132,920
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 77,863	\$ 77,863

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
CEMETERY LOT SALES FUND
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance:	\$ 23,901	\$ 23,901	\$ 23,901	\$ -
Revenues	-	-	901	901
Non-Revenue Receipts:				
Transfers from other funds	-	-	-	-
Amounts available for appropriation	23,901	23,901	24,802	901
Charges to Appropriations:				
Personal Services	-	-	-	-
Maintenance & Operations	23,901	23,901	-	23,901
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	23,901	23,901	-	23,901
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	23,901	23,901	-	23,901
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 24,802	\$ 24,802

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
CEMETERY PERPETUAL CARE FUND
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance:	\$ 23,964	\$ 23,964	\$ 56,019	\$ 32,055
Revenues	-	-	58,356	58,356
Non-Revenue Receipts:				
Transfers from other funds	-	-	-	-
Amounts available for appropriation	23,964	23,964	114,375	90,412
Charges to Appropriations:				
Personal Services	-	-	-	-
Maintenance & Operations	-	-	-	-
Capital Outlay	1,864	1,864	-	1,864
Restricted Principal	22,100	22,100	-	22,100
Total Other	23,964	23,964	-	23,964
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	23,964	23,964	-	23,964
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 114,375	\$ 114,375

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
AMBULANCE SPECIAL FUND
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance:	\$ 6,600	\$ 6,600	\$ 6,600	\$ -
Revenues	-	254,269	200,438	(53,831)
Non-Revenue Receipts:				
Transfers from other funds	-	-	-	-
Amounts available for appropriation	6,600	260,869	207,038	(53,831)
Charges to Appropriations:				
Personal Services	-	-	-	-
Maintenance & Operations	6,600	260,869	206,375	54,494
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	6,600	260,869	206,375	54,494
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	6,600	260,869	206,375	54,494
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 663	\$ 663

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
APACHE PUBLIC WORKS AUTHORITY
APACHE ECONOMIC DEVELOPMENT AUTHORITY
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	<u>Apache Public Works Authority</u>	<u>Apache Economic Dev Authority</u>
Operating Revenues:		
Charges for services:		
Water	\$ 231,209	\$ -
Sewer	103,254	-
Solid waste	163,830	-
Water machine	1,660	-
Late charges	8,971	-
Miscellaneous	3,072	-
Total Operating Revenue	<u>511,997</u>	<u>-</u>
Operating Expenses:		
Personal Services	70,178	-
Maintenance and Operations	80,456	-
Landfill Payments	158,135	-
Total Operating Expenses	<u>308,769</u>	<u>-</u>
Operating Income (Loss)	<u>203,228</u>	<u>-</u>
Non-Operating Revenues (Expenses):		
Investment income	1,002	-
Donations		-
Grants		-
Capital outlay	(19,100)	-
Miscellaneous		-
Grant expenses		-
Total Non-Operating Revenues (Expenses)	<u>(18,098)</u>	<u>-</u>
Net Income (Loss) Before Contributions and Transfers	185,130	-
Transfers in	158,135	-
Transfers out	<u>(315,135)</u>	<u>-</u>
Changes in Fund Balance	28,130	-
Fund Balance - beginning	<u>419,664</u>	<u>684</u>
Fund Balance - ending	<u>\$ 447,794</u>	<u>\$ 684</u>

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	<u>Award Amount</u>	<u>Prior Year(s) Receipts</u>	<u>Prior Year(s) Disbursements</u>	<u>Beginning of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
TOWN:							
Department of Agriculture - Operational Fire Grant	\$ 4,484	\$ -	\$ -	\$ -	\$ 4,484	\$ 4,484	\$ -
Department of Libraries State Aide Grant	*** 3,000	-	-	-	3,000	-	3,000
Caddo Electric - Private Grant	*** 3,600	-	-	-	3,600	-	3,600
Town Subtotal	<u>11,084</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,084</u>	<u>4,484</u>	<u>6,600</u>
PUBLIC WORKS AUTHORITY:							
No Activity in Current Year							
PWA Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ECONOMIC DEVELOPMENT AUTHORITY:							
No Activity in Current Year							
EDA Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Overall Totals	<u>\$ 11,084</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,084</u>	<u>\$ 4,484</u>	<u>\$ 6,600</u>

***NOTE: The Town was unable to provide any documentation for these grants. There was no way to verify they were expended in accordance with the grantors requirements.